



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, मंगलवार, 23 जून, 1998/2 आषाढ़, 1920

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 17 जून, 1998

संख्या ई० एक्स० एन० एफ०(II)1/94.—हिमाचल प्रदेश की राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या : 14-11/69 ई० एण्ड टी० तारीख 23 अक्तूबर, 1970 द्वारा राजपत्र, हिमाचल प्रदेश (असाधारण) तारीख 11-11-1970 में प्रकाशित हिमाचल प्रदेश जनरल सेल्ज टैक्स रूलज, 1970 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं और इन्हें राजपत्र, हिमाचल प्रदेश में जन साधारण की सूचना के लिए प्रकाशित किया जाता है।

इन नियमों से सम्भाव्य प्रभावित होने वाला कोई भी व्यक्ति इन प्रस्तावित नियमों के सम्बन्ध में कोई आक्षेप या सुझाव देना चाहता है तो वह उसे (उन्हें) इनके राजपत्र हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से 30 दिन की अवधि के भीतर आवकारी एवं कराधान आयुक्त हिमाचल प्रदेश शिमला-3 को लिखित रूप में भेज सकेगा।

उपयुक्त नियत अवधि के भीतर प्राप्त सुझाव (सुझावों)/आक्षेप (आक्षेपों), यदि कोई हो पर सरकार द्वारा, इन्हें अन्तिम रूप देने से पूर्व, विचार किया जाएगा, अर्थात्:--

प्ररूप संशोधन

1. संक्षिप्त नाम और प्रारम्भ.--(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (संशोधन) नियम, 1998 है।

(2) ये नियम तुरन्त प्रवृत्त होंगे।

2. नियम 27 का संशोधन.--हिमाचल प्रदेश जनरल सेल्ज टैक्स रूलज, 1970 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा जाएगा) के नियम 27 में शब्द, चिन्ह और वर्ण "Form S. T. XI" के स्थान पर शब्द, चिन्ह और वर्ण "Form S. T. X" प्रतिस्थापित किए जाएंगे।

3. नियम 31-ए का संशोधन.--उक्त नियमों के विद्यमान नियम 31-ए में शब्द, चिन्ह और वर्ण "Form S. T. XIA" जहां कहीं भी आए के स्थान पर शब्द, चिन्ह और वर्ण "Form S. T. X" प्रतिस्थापित किए जाएंगे।

4. नियम 43 का संशोधन.--उक्त नियमों के नियम 43 के उप नियम (2) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:--

"(2) All payments under the Act shall be made in a challan in Form S.T.X. obtainable free of charge at the District Excise and Taxation Office and its sub-Offices."

5. फार्म S. T. X, S. T. XI और S. T. XI-A का प्रतिस्थापन.--विद्यमान फार्म "S. T. X, S. T. XI और S. T. XI-A" के स्थान पर निम्नलिखित फार्म S. T. X प्रतिस्थापित किया जाएगा, अर्थात्:--

"FORM S. T. X.

(See rules 27, 31-A and 42)

CHALLAN

Original
Duplicate
Triplicate
Quadruplicate

Original.—To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District.

Duplicate: To be retained in the Treasury.

Triplicate: To be returned to the person making payment.

Quadruplicate: To be returned to the person making payment.

Invoice of the tax paid into.....Treasury/Sub-Treasury/Branch of State Bank of India or the State Bank of Patiala and credited under the head of account "0040—Sales Tax—Receipts from Himachal Pradesh General Sales Tax Act. 1968".

Last date of payment.....
For the period
By whom tendered
Dealer's name
Address

H. P. G. S. T. Registration Number

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Minor Head	Sub-Head Payment on account of	Amount (in Rupees)
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102—RECEIPTS FROM STATE SALES TAX ACT ;

- 01—Tax Collection.....
- 02—Surcharge.....
- 03—License & Regn. fee.....
- 04—Other receipt.....
- 05—Additional demand/
Interest.....
- 06—Purchase tax.....
- 07—Composition fee.....
- 08—Sale of S.T.26-A Forms.....
- 09—Penalty & Composition.....
- 11—Tax deducted under section 12-A.....

TOTAL AMOUNT

Amount in words.....

Certified that all the particulars given above are correct.

Date :

(Signature of the dealer or depositor)

Receive and grant receipt.

Sales Tax Clerk

Assessing Authority

District

Seal of Assessing Authority

Amount received.
Treasury Accountant.
Treasury Officer/Sub-Treasury Officer.
Agent State Bank of India

OR

State Bank of Patiala—Treasurer.
Stamp of Treasury.”

आदेश द्वारा,
सरिता प्रसाद,
वित्तियुक्त एवं सचिव।

[Authoritative English Text of the Himachal Pradesh Government Notification No. EXN-F(11) 1/94, dated 17th June, 1998, as required under Article 348 (3) of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171001, the 17th June, 1998

No. EXN-F (11) 1/94.—In exercise of the powers conferred by section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor, Himachal Pradesh, proposes to make the following Rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in the Rajpatra, Himachal Pradesh (Extra-ordinary) on 11-11-1970 *vide* Government Notification No. 14-11/69-E & T, dated 23rd October, 1970 and the same are published in the Rajpatra, Himachal Pradesh for the general information of the public.

If any person likely to be affected by these rules and has any objection(s) or suggestion(s) to make in relation to the proposed rules, he may send the same in writing to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-171003, within a period of 30 days from the date of its publication in the Rajpatra.

Objection (s)/suggestion(s), if any, received within the above stipulated period shall be taken into consideration by the Government before finalising the same, namely ;—

DRAFT AMENDMENTS

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1998.

(2) These shall come into force at once.

2. *Amendment of rule 27.*—In rule 27 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter called the ‘said rules’) for the word, signs and alphabet form ‘S. T. XI’, the word signs and alphabet form ‘S. T. X.’ shall be substituted.

3. *Amendment of rule 31-A.*—In rule 31-A of the said rules, for the word, signs and alphabet “Form S. T. XI-A” wherever occurring, the word, signs and alphabet “Form S. T. X.”, shall be substituted.

4. *Amendment of rule 43.*—For sub-rule (2) of rule 43 of the said rules, the following shall be substituted, namely ;—

“(2) All payments under the Act shall be made by a Challan in Form S. T. X, obtainable free of charge at the District Excise and Taxation Office and its sub-offices.”

5. *Substitution of Forms S.T.X., S.T.XI and S.T. XI-A.*—For the existing forms “S. T. X, S. T. XI and S. T. XI-A”, the following “Form S.T. X.” shall be substituted, namely ;—

“FORM S. T. X.

(See rules 27, 31-A and 42)

CHALLAN

Original
Duplicate
Triplicate
Quadruplicate

Original :—To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District.

Duplicate : To be retained in the Treasury.

Triplicate : To be returned to the person making payment.

Quadruplicate: To be returned to the person making payment.

Invoice of the tax paid into.....Treasury/Sub-Treasury/Branch of State Bank of India or the State Bank of Patiala and credited under the head of account “0040-Sales Tax-Receipts from Himachal Pradesh General Sales Tax Act, 1968”.

Last date of payment

For the period

By whom tendered

Dealer's name

Address

H. P. G. S. T. Registration Number

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Minor Head	Sub-Head	Payment on account of	Amount (in Rupees)
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- 01—Tax Collection.....
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 03—License & Regn. fee.....
 04—Othrer receipt.....
 05—Additional demand/
 Interest
 06—Purchase tax
 07—Composition fee
 08—Sale of S.T.26-A Forms.....
 09—Penalty & Composition.....
 11—Tax deducted under section 12-A.....

TOTAL AMOUNT

Amount in words.....

Certified that all the particulars given above are correct.

Date :

(Signature of the dealer or depositor)

Receive and grant receipt.

Sales Tax Clerk

Assessing Authority

District

Seal of Assessing Authority

Amount received
 Treasury Accountant
 Treasury Officer/Sub-Treasury Officer
 Agent State Bank of India
 OR

State Bank of Patiala—Treasurer.
 Stamp of Treasury.”

By Order,
 SARITA PARSAD,
 Financial Commissioner-cum-Secretary.